

# The Impact of Modern Tax System Against Transport Workers Taxpayer Compliance Online

Juniarti Juniarti, Lina Noersanti, Endang Heri Susanti

Department of Accounting

Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta

Jakarta, Indonesia

juniarti@stei.ac.id

**Abstract**—The modernization of tax administration reform is a process of renewal in the field of the administration of taxation that do residents comprehensive, covering aspects of the information technology, namely software, hardware and human resources. This research aims to know the influence of the consciousness of the Taxpayer, the tax Knowledge and Modern administrative system of taxation Taxpayer Compliance Against Private Persons, Transportation Workers Online. This research uses a type of associative research with quantitative approach. Sampling method with convenience sampling as much as 120 respondents. The data used in this study primary data is with the dissemination of questionnaires and measurements of the variable with the Likert scale taken from the online transportation workers there are in the region of DKI Jakarta. Methods of data analysis used in this study is a method of multiple linear regression analysis, the data analyzed by application of Statistical Package for Social Science (SPSS) version 25 which then results from these analyses will be presented in the shape of the table and will be in the analysis. Results of the study proved partially variable Consciousness Taxpayers and Tax Knowledge to Private Person Taxpayer Compliance, Transport Workers while the Online administrative system Modern Taxation has no effect against a Compliance Person Private Taxpayers, workers Transportation Online. Taxpayer's consciousness simultaneously, knowledge of taxation and Tax Administration System of influential Modern significantly to Taxpayer Compliance People, Transportation Workers Online.

**Keywords**—the taxpayer awareness; knowledge of taxation; modern tax administration system; private person taxpayer compliance

## I. INTRODUCTION

Tax is the main source of state revenue. Tax revenue can be said to be the backbone of the state budget. Not only in Indonesia, the source of financing for development in various countries has been largely based on tax revenue [1]. Individual taxpayers in Indonesia can be considered very low in terms of public awareness to register themselves as taxpayers who have a taxpayer identification number (NPWP) and pay taxes that are voluntarily owed. Various policies are made by the government to attract new Individual Taxpayers to register, but not all use the facility. Lack of awareness of Individual Taxpayers to report their tax payable will certainly have an impact on tax revenue. Lack of Personal Taxpayers' knowledge about taxation also makes Individual Taxpayers reluctant to

register themselves to have a Taxpayer Identification Number (NPWP). Taxpayers play an important role in realizing the tax function as a source of funds and as a regulator for a country. Taxpayer Compliance needs to be considered and monitored because of the development of tax evasion practices that can cause losses to the state. In this case it can also have an impact on the level of individual taxpayer compliance.

Awareness has a full mediating role in the relationship between expediency of tax id number, service quality, and taxpayers compliance. Conversely, taxpayers awareness has no mediating role in the relationship between tax socialization, tax knowledge, and taxpayers compliance [2].

In 2015, various types of online transportation services began to emerge. The rise of online transportation also requires a small number of workers. Various layers of society register themselves to join as online transportation workers both as online motorcycle drivers or as online car provider drivers. The amount of income that can be obtained by online transportation workers makes many office workers switch as online transportation workers. Not only that, interestingly thousands of scholars also registered themselves to join as online transportation workers.

That taxpayers have inadequate technical knowledge and perceive tax system as complex. Tax knowledge and tax complexity are viewed as contributing factors towards non-compliance behaviour among taxpayer [3]. taxpayers have inadequate technical knowledge and perceive tax system as complex. Tax knowledge and tax complexity are viewed as contributing factors towards non-compliance behaviour among taxpayers [4]. When do the changes to the application of the system of the administration of taxation that have characterized a modern specially among others organizational structure of the Directorate General of tax, up to this point has been an increase in acceptance of tax nominally amounted to more than 400% [5]. Online transportation are popping up, it is certainly reaping the pros and cons of a wide range of parties. Starting from the taxi company taxi workers online, non online up to the Government. Because transportation companies online are still questionable legality. Starting from the side of the motor vehicle licensing is not used as a means of public transport in the legislation of the Ministry of transportation up to the payment of his taxes.

From the research de towards someone's tax evasion and attitudes towards tax system justice. After increasing tax knowledge, respondents consider their tax evasion to be more serious, a sense of justice in taxation increases, and attitudes toward other people's tax evasion become tighter [6]. optimal taxation has generated many valuable insights about the relationships between policy objectives, the structure of the economy, and the availability of tax instruments. In the more general framework of optimal tax systems, optimal taxation emerges as a special case in which the set of tax instruments is fixed and enforcement of any available instrument is costless [7]. The results indicated that an increase in tax knowledge did not have a significant impact on perceptions of fairness and tax compliance attitudes 8] business environment affect taxpayer compliance. The modern tax administration system does not have significant influence towards the taxpayer compliance means that research results are not in accordance with the objectives of modernization, namely improving compliance Tax Payers [9]. that the modernization of the tax system has an influence on the level of compliance of employers taxable. From the research that's been done before is located in previous research that the correspondent had never discussed about the transport workers on line whereas this research use the correspondent transport workers on line. Then the researchers will discuss about, whether awareness, knowledge of taxpayers and a modern tax system has an impact on taxpayer compliance people personal transport principals online.

**II. METHOD**

Methods this study used a survey method with quantitative approach while the strategy used as associative. The data used is online transportation workers who exists in the region of DKI Jakarta. The population in this research is the entire online transportation workers in DKI Jakarta. Sampling with the method of convenience sampling method sampling freely and without specifying a conditional status or circumstances of the respondents so that researchers are comfortable and easy to take samples.

The collection of data in this study was conducted with the dissemination of questionnaires to Taxpayers online transportation workers is done in a straightforward manner:

Validity indicates to what extent the intricate and precision of a measurement tool in performing the functions of its size. While according to Ghozali stated that the validity of the test used to measure valid, or whether or not a valid questionnaire.

Methods of data analysis used in this study is a method of multiple linear regression analysis. The analysis will be carried out with the help of the application program Statistical Package for Social Science (SPSS) version 25 which is then the result of the analysis will be presented in the form of tables that will be describe by the researchers.

**III. RESULT AND DISCUSSION**

Eight years, a wide range of transportation services began to appear online. Currently in Indonesia there are some transportation companies online, among others, Gojek, Grab, Uber, TeknoJek, Blue-Jek, LadyJek, and others. Online

companies can be used by anyone who has a device electronic mobile phone/handphone smartphone) that can be downloaded through the Play Store and App Store. In addition to serving transportation services, these companies also exists that serves home cleaning services, massage services, service delivery, purchase food, purchases of household goods, buying tickets cinemas and pulse, tours, medicine, and much more. The online transportation companies also accept cash and non cash payment with a debit card, credit card, or deposit balances in the respective enterprise applications.

Based on residual standardizen regression test with mean 2.83E-16, Std. Dev. 0.987 with N 120 can be seen that the histogram graph resembles a bell shaped (bell shaped) not leaning left or right. So it can be concluded that the data is normally distributed.

Testing the hypothesis in this study was conducted with multiple linear regression test based on data that is processed using SPSS software 25. The following table, will display the results of multiple regression model testing against Taxpayer.

Awareness of the variables (X1), knowledge of taxation (X2), Modern Taxation systems administration (X3), which affects the compliance of Taxpayers Private People (Y), namely as the following:

TABLE I. COEFFICIENTS

Model	Unstandardized Coefficients		Standardized Coefficients	t	sig
	B	Std. Error	Beta		
1 (Constant)	.339	.284		1.193	.235
Awareness (X1)	.399	.072	.332	5.536	.000
Knowledge (X2)	.673	.059	.685	11.471	.000
System Modern (X3)	-.150	.070	-.111	-2.135	.035

*Dependent Variable: Taxpayer Compliance*

- Constant value of 0.339 means if taxpayer awareness (X1), knowledge of taxation (X2) and modern taxation systems (X3) has a value of zero (0), then the magnitude of the value of the variable Private Person Taxpayer Compliance is 0,339.
- The regression coefficient for the variable consciousness of taxpayers (X1) is of 0.399. This means if taxpayer awareness (X1) experience increment of one (1) unit while the other independent variables are fixed or constant. Then a private Person taxpayer compliance (Y) will experience a rise of 0.399.
- The regression coefficient values for the variables (X2) taxation knowledge is of 0.673. This means if the knowledge of taxation (X2) experienced a rise of one (1) unit while the other independent variables are fixed or constant. Then a private Person taxpayer compliance (Y) will experience a rise of 0.673.
- The regression coefficient for the variable modern taxation systems administration (X3) is registration - 0.150. This means if a Modern taxation system administration (X3) increase of one (1) unit while the

other independent variables are fixed or constant. Then private Person taxpayer compliance (Y) will experience a decrease of -0.150.

*A. The Influence of the Consciousness of Taxpayers Against a Private Person Taxpayer Compliance*

Basad on table 1 it can be seen that the value of  $t$  taxpayer awareness is 5.536. When compared with  $df$  significant level  $\alpha$  0.05 that is equal to 1.981 then the  $t$  value is greater than  $df$  ( $5.536 > 1.981$ ) with a significant value of 0.000 less than  $\alpha$  0.05 which indicates that taxpayer awareness significantly influences the compliance of taxpayers personal. Based on the hypothesis test it can be concluded that partially the taxpayer awareness variable has a positive and significant effect on individual taxpayer compliance. So that the hypothesis (H0) is rejected and the hypothesis (H1) is accepted which states that the taxpayer's consciousness has a positive effect on individual taxpayer compliance.

*B. The Influence of Knowledge of Taxation Taxpayer Compliance Against a Private Person*

Basad on table 1 it can be seen that the value of  $t$  taxation knowledge is 11.471. When compared with  $df$  at a significant level of  $\alpha$  0.05 that is equal to 1,981, the value of  $t$  is greater than  $df$  ( $11.471 > 1.981$ ) with a significant value of 0.000 less than  $\alpha$  0.05 which indicates that taxation knowledge significantly affects the compliance of taxpayers personal. Based on the hypothesis test it can be concluded that partially the knowledge of taxation variable has a positive and significant effect on individual taxpayer compliance. So that the hypothesis (H0) is rejected and the hypothesis (H2) is accepted, which states that tax knowledge has a positive effect on individual taxpayer compliance.

*C. The Influence of Modern Tax Administration Systems towards Compliance Tax Payers Private People*

Based on table 1 it can be seen that the value of  $t$  the Modern tax administration system is -1.150. When compared with  $df$  there is a significant level of  $\alpha$  0.05 that is equal to 1.981 then the  $t$  value is smaller than  $df$  ( $-1.150 < 1.981$ ) with a significant value of 0.035 smaller than  $\alpha$  0.05 which indicates that the modern tax administration system has no significant effect on Compliance Personal Taxpayer. So the hypothesis (H0) is accepted and the hypothesis (H3) is rejected which states that the modern tax administration system has no significant effect on individual taxpayer compliance.

Based on the ANOVA test results can be seen the value of  $f$  is 137.394. When compared with  $df$  at a significant level of  $\alpha$  0.05 that is equal to 2.680. the volue of  $f$  is greater than  $df$  ( $137.393 > 2.680$ ) with a significant value of 0.000 smaller than  $\alpha$  0.05. So it can be concluded that taxpayer awareness (X1), taxation knowledge (X2) and Modern tax administration system (X3) have a significant effect on personal taxpayer compliance. So that the hypothesis (H0) is rejected and (H4) is accepted, which states that taxpayer awareness, tax knowledge and modern tax administration system have a significant effect on individual taxpayer compliance.

#### IV. CONCLUSION

From the results of research of consciousness positive effect against Taxpayer Compliance tax payers private People transportation workers online. The results of this research means tax payers Private transportation workers online People already many are aware of what the rights and obligations in the field of taxation prevailing in Indonesia. The positive effect of taxation knowledge against Taxpayer Compliance people personal transportation workers online. many taxpayers who have discovered the knowledge of taxation prevailing in Indonesia at the moment. Taxpayer Private transportation workers online People have started to understand that pay taxes and report payable.

Modern Tax Administration system has no effect against a Compliance Person Private Taxpayers. For the tax payers of private people transportation workers online, modern taxation administration system does not affect the high low Taxpayer compliance in paying his taxes. Transportation workers online administrative system modern taxation most lay still because There are still many people personal taxpayers online transportation workers lack basic education on taxation and lack of socialization of the Directorate General of taxes (DJP) about the existence of a modern administrative system of taxation applied in Indonesian. The amount of their earnings in a job in the field of transport online is also one of factors why modern tax administration system does not affect the compliance of Taxpayers Private People transportation workers online. Most tax payers Private transportation workers online People still have not received income tax provisions above or still in the rate PTKP (Taxable Income).

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